

The Odisha Gazette

EXTRAORDINARY
PUBLISHED BY AUTHORITY

No.1849, CUTTACK, TUESDAY, AUGUST 1, 2023/SRAVANA 10, 1945

FINANCE DEPARTMENT

NOTIFICATION

The 1st August, 2023

S.R.O. No. 507/2023.— In exercise of the powers conferred by sub-section (1) of Section 11 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017), the State Government, on the recommendations of the Goods and Services Tax Council, on being satisfied that it is necessary in public interest so to do, do hereby make the following further amendments in the notification of the Government of Odisha in the Finance Department No. 40950-FIN-CT1-TAX-0043/2017, dated the 31st December, 2018, published in the Extraordinary issue No.2464 of the *Odisha Gazette*, dated the 31st December, 2018 bearing **S.R.O. No. 495/2018**, as amended from time to time, and the last such amendment is made in the notification of the Government of Odisha in the Finance Department No.33410-FIN-CT1-TAX-0043/2017, dated the 30th September, 2019 published in the Extraordinary issue No.1884 of the *Odisha Gazette*, dated the 30th September, 2019 bearing **S.R.O. No. 326/2019**, namely:—

In the said notification, -

(A) in the opening paragraph, for phrase “paragraph 4.41”, the phrase “paragraph 4.40”, shall be substituted;

(B) in the *Explanation*, -

(i) for clause (a), the following clause shall be substituted, namely: —

“(a) “Foreign Trade Policy” means the Foreign Trade Policy, 2023, notified by the Government of India in the Ministry of Commerce and Industry *vide* notification No. 1/2023 dated the 31st March, 2023, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-Section (ii) *vide* S.O. 1565 (E). dated the 31st March, 2023;”

(ii) for clause (b), the following clause shall be substituted, namely: —

“(b) “Handbook of Procedures” means the Handbook of Procedure, notified by the Government of India in the Ministry of Commerce and Industry *vide* Public Notice No. 01/2023 dated the 1st April, 2023, Extraordinary, Part-I, Section 1 *vide* F. No. 01/75/171/00016/AM-23/FTP Cell dated the 1st April, 2023;”

2. This notification shall be deemed to have come into force with effect from the 27th day of July, 2023.

[No.21520—FIN-CT1-TAX-0005/2023/F.]

By Order of the Governor

DEBASHISH SAHOO

Deputy Secretary to Government